Attorney Docket No.: MUG002-236285

Customer No.: 054042

October 27, 2006

UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

FUJITA, Etsunori et al. : Confirmation No.: 7235

Serial No.: 10/576,173 : Art Unit: 3736

Filing Date: April 18, 2006

For: FATIGUE DEGREE MEASUREMENT

DEVICE, FATIGUE DETECTION DEVICE AND COMPUTER PROGRAM TO BE USED

THEREIN

RESPONSE TO NOTIFICATION OF MISSING REQUIREMENTS

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir-

In response to the Notification of Missing Requirements for the above-identified application dated October 17, 2006, a copy of which is enclosed herewith, applicant submits herewith an executed Declaration and Power of Attorney.

The surcharge fee of \$130.00 for late submission of the Declaration and Power of Attorney is submitted herewith. The Commissioner is hereby authorized to charge any deficiency or credit any overpayment to Deposit Account No. 233820.

Respectfully submitted,

Noam R. Pollack Reg. No. 56,829

For WOLF, BLOCK, SCHORR and SOLIS-COHEN LLP

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